*Notification, dated the 4th January* 1901.

Government having confirmed in their Proceedings No. 6856—L. F. 74-97, dated 1st November 1900, the following Bye-laws for regulating the levy and collection of Octroi in the City of Mysore, they are hereby notified for general information, and they will be brought into force in this City from the 15th February 1901.

H. NANJUNDARAJ URS, for *President*.

## BYE-LAWS FOR THE PURPOSE OF REGULATING THE LEVY AND COLLECTION OF OCTROI DUTIES IN THE MYSORE CITY, FRAMED UNDER SECTIONS 34 AND 225 OF THE MUNICIPAL REGULATION OF 1888.

1. The Octroi limits for the purpose of collecting that tax shall be the Municipal limits.

2. No articles liable to Octroi shall be brought within these limits except by one of the high roads described in the schedule hereto annexed or by the Railway.

3. It shall not be lawful for any person to sell, either by wholesale or retail any of the excisable articles without a license.

For the purpose of this rule, the license fees shall be as follows :—

| | | | |
|---|---|---|---|
| Wholesale dealers | ... | Rs. 5. | per annum. |
| Retail dealers | .. | Re. 1. | |

4. The Octroi post at which such goods shall be liable to inspection shall be the Ookads on the high roads, described in the schedule, the Bonded Warehouse and the City Railway Station. And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes. All officers of the Octroi Department, not below the rank of mutsaddi, are authorized to inspect the contents of any conveyance or package.

5. A table showing the Octroi leviable shall be open to the inspection of any person at the Municipal office, and copies shall be supplied without charge to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which Octroi is collected.

6. When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi post mutsaddi. On receiving such pass the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon, provided that, if the duty to which the goods are liable does not exceed eight annas, the Octroi post mutsaddi may, unless the importer declares that he intends to re-export the goods, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received. Provided also that, in the case of goods imported by Railway, the inspector or other officer in charge of the Octroi post at the City Railway Station may, in the same manner, receive duty not exceeding three rupees.

7. When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti. Upon ascertainment of the amount of Octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods, showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received.

8. With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti. Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and Octroi levied accordingly.

9. With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality, or any wholesale importer may, on depositing as security such amount as may in each case be fixed by the President, not being less than Rs. 250, be exempted from producing the goods imported by him or through his agency for inspection at the Octroi Koti; provided that he makes arrangements satisfactory to the President for the supply to the Commission of correct and detailed lists of all such goods with the names of the consignees in each case.

Every such agent shall be responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without Octroi having been paid. Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and returning to him the amount of his deposit or such portion thereof as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Octroi Koti.

*Bonded Warehouse.*

10. The Municipal Commission shall provide a Bonded Warehouse for the custody of goods which may be deposited under para 6.

11. The Bonded Warehouse shall be open for the transaction of business from 7 to 10 A. M. and 2 to 5 P. M. daily, except on Sundays and holidays authorized by the President. Arrangements shall, however, be made by the officer in charge of the Octroi Koti for dealing with perishable articles, such as betel-leaves, on such days.

12. Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Octroi Koti has previously, by weighing, counting or appraising, ascertained the amount of Octroi payable thereon, give a declaration of the description, weight, quantity, and, if necessary, the value of such goods.

13. A receipt shall be given by the officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained.

14. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, provided that new packages covered by such pass shall, if possible, and before they are taken from the Warehouse, be stamped by the officer in charge so as to show that they are under Bond. The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered to the exporter.

(2) For every free export pass granted under this rule, a fee of one anna shall be charged.

(3) No goods shall be allowed to leave the Bonded Warehouse under free export pass until storage fees have been paid thereon under the following rules :—

I. Goods shall be allowed to remain for 24 hours free of charge.

II. After that period single rates as in the following schedule shall be charged for seven days :—

| | Per week or portion thereof. | |
|---|---|---|
| | Rs. a. p. | |
| Tobacco per maund of 24 lbs. .. .. | 0 0 6 | A week or portion thereof. |
| Betel-leaves for 1,000 .... .... | 0 0 3 | A day. |
| Green cocoanut per 100 .... .... | 0 0 3 | Do |
| Dry cocoanut per maund of 24 lbs. .... .... | 0 0 3 | Do |
| Timber sawn per ton .. .... | 0 4 0 | A week or portion thereof. |
| Timber in log .. .... | 0 4 0 | Do do |
| Piece-goods per bale of 400 lbs. or over or per case of 6 dozen or over .. .. | 0 2 0 | Do do |
| Piece-goods per bale of less than 400 lbs. or per case of less than 6 dozen .. .... | 0 1 0 | Do do |
| Jaggory per bag or bale of 400 lbs. or less .. | 0 1 0 | Do do |
| Sugar do do .. | 0 1 0 | Do do |
| Oil per 1½ maunds or 40 lbs. and less .. .... | 0 0 3 | Do do |
| Kerosine-oil per box of 2 tins or 8 gallons and less . | 0 0 3 | Do do |
| Oil-seeds per candy of 160 seers and less .. | 0 0 3 | Do do |
| Ghee per tin of 1½ maunds or 40 lbs. and less .... | 0 0 3 | Do do |
| Butter do do .... | 0 0 3 | Do do |

III. Double rates shall be charged after seven days, provided that the President may in his discretion allow a reduction in, or exemption from, such penal rates.

IV. The day of admission and removal of goods shall reckon as one day, and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned.

15. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail traders in the Municipality and may make such rules regarding the occupation of such rooms as may, from time to time, be found necessary.

16. When goods stored by a wholesale dealer in the Bonded Warehouse under the above rule, are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may, from time to time, be fixed by the President.

17. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner provided that, before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal office.

18. When any goods are sold under para 17, the sale proceeds shall be credited to the Municipal funds in payment of duty and storage fees due in respect thereof, provided that, if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal funds. No claims shall be admitted after the said period of one year except by special permission of the Commission.

19. The Commission shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein, unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods.

20. Any person may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

*Refunds.*

21. On all articles on which Octroi duty has been paid and which are subsequently exported beyond Octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import.

Provided that no such refund shall, except in the case of timber imported and re-exported in log, be granted, unless such goods are exported within one month from the date on which Octroi was levied.

Provided also that no refund shall be granted of any sum less than one rupee.

22. Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti, together with the original receipt for Octroi duty paid thereon, and an application for refund, prepared in triplicate in such form and showing such particulars as the President may, from time to time, prescribe. Refund shall not be withheld solely on the ground that the person producing the receipt is not the person to whom such receipt was granted in the first instance.

23. Any person who has been exempted under para 9 from production of goods at the Octroi Koti on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

24. The officer in charge of the Octroi Koti on being satisfied as to the identity of the goods produced with those for which receipt has been granted, shall endorse the three parts of the application with an export pass, and, keeping one part in the office, shall deliver the other parts to the applicant.

25. All goods exported under such pass and also all goods exported under free export pass under para 14, shall be produced by the exporter together with the duplicate pass at the Octroi station of exit.

26. The Octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

27. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he will retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in the form subjoined. Otherwise he will retain both the duplicate and triplicate passes and report the circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

28. If the goods are for export by rail, the Octroi subordinate in charge of the station of exit will retain the triplicate pass pending production of a railway receipt for the goods covered

by the pass. Upon production of the railway receipt, if, after due enquiry, the subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes, respectively, the number and date of the railway receipt, and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business.

29. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by paras 27 and 28, respectively, must be produced at the Octroi Koti by the person seeking the refund, and if, after due check, the officer in charge of the Octroi Koti is satisfied that a refund of Octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs. 20, forthwith pay the same to the person presenting the triplicate pass. If the amount to be refunded exceeds Rs. 20, or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President.

*Schedule of Roads referred to in para 2.*

| Names of routes. | Names of Ookads or Octroi posts. |
|---|---|
| Railway feeder road | Railway Ookad. |
| Belagola road | Kempanakate Ookad. |
| Seringapatam road | Yerrakatey Ookad. |
| Bangalore road | Veeranagere Ookad. |
| Cemetery road | Bangly Santhry Ookad. |
| Mahadavapoor road | Jalapuri Ookad. |
| Allenhalli road | Ittigegud Ookad. |
| Race-Course road | Rone Santry Ookad. |
| Nanjangud road | Nanjangud Ookad. |
| Do | Nachenahalli Ookad. |
| Manantoddy road | Chetnahalli Ookad. |
| Viceroy road | Holagere Ookad. |
| Road behind Chamraj Agrahar, southern side | Do |
| Jubilee road | Kukkarahalli Ookad. |
| Yelwal road | Sirampet Ookad. |

## MORTUARY REGISTER.

FOR THE WEEK ENDING 14TH DECEMBER 1900.

*Bangalore City.*

Estimated population... Males ... 40,873; Females ... 39,412; Total ...80,285

| Diseases. | M. | F. | Total. |
|---|---|---|---|
| Plague | 48 | 47 | 95 |
| Cholera | ... | ... | .. |
| Small-pox | ... | ... | .. |
| Fevers | .. | 1 | 1 |
| Bowel-complaints | ... | 3 | 3 |
| Suicide | .. | .. | .. |
| Wounding | ... | ... | .. |
| Accident | .. | ... | .. |
| Snake-bite or killed by wild beasts. | ... | ... | .. |
| All other causes | 20 | 16 | 36 |
| Total | 68 | 67 | 135 |
| Births during the week | 13 | 15 | 28 |

*Mysore City.*

Estimated population... Males ... 36,691; Females..37,357; Total ...74,048

| Diseases. | M. | F. | Total. |
|---|---|---|---|
| Plague | 24 | 23 | 47 |
| Cholera | ... | ... | ... |
| Small-pox | 1 | ... | 1 |
| Fevers | .. | 1 | 1 |
| Bowel-complaints | 2 | 1 | 3 |
| Suicide | ... | ... | ... |
| Wounding | ... | .. | .. |
| Accident | ... | .. | .. |
| Snake-bite or killed by wild beasts. | 10 | 20 | 30 |
| All other causes | 37 | 45 | 82 |
| Total | 7 | 7 | 14 |
| Births during the week | | | |